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 8 **UNITED STATES DISTRICT COURT**  
 9 **EASTERN DISTRICT OF CALIFORNIA**

11 UNITED STATES OF AMERICA,	)	<b>1:12-cv-01958-LJO-MJS</b>
	)	
12                            Petitioner,	)	<b>ORDER TO SHOW CAUSE RE:</b>
	)	<b>ENFORCEMENT OF INTERNAL</b>
13                            v.	)	<b>REVENUE SERVICE SUMMONS</b>
	)	
14	)	
15 MARK B. CAPPS,	)	Taxpayer: MARK B. CAPPS
	)	
16                            Respondent.	)	<b>Date: February 22, 2013</b>
	)	<b>Time: 9:30 a.m.</b>
	)	<b>Ctrm: 6, 7<sup>th</sup> Floor</b>
17 _____	)	
	)	Honorable Michael J. Seng

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 19           Upon review of the Verified Petition to Enforce Internal Revenue Service  
 20 Summons and the Memorandum of Points and Authorities filed in support of the petition  
 21 by the United States of America,

22           IT IS HEREBY ORDERED that Respondent, MARK B. CAPPS, appear before  
 23 United States Magistrate Judge Michael J. Seng, in Courtroom No. 6, on the 7<sup>th</sup> Floor, in  
 24 the United States Courthouse, 2500 Tulare Street, Fresno, California, 93721, on  
 25 February 22, 2013, at 9:30 a.m. to show cause why Respondent should not be compelled  
 26 to obey the Internal Revenue Service summons served upon Respondent on April 30,  
 27 2012, and attached to the United States' Verified Petition to Enforce Internal Revenue  
 28 Service Summons.

1 IT IS HEREBY FURTHER ORDERED that a copy of this Order to Show Cause,  
2 together with one copy each of the Verified Petition to Enforce Internal Revenue Service  
3 Summons and the Memorandum of Points and Authorities filed in support of the petition,  
4 shall be served upon Respondent by any means of service permitted by Fed. R. Civ. P.  
5 4(e). To allow adequate time for Petitioner and the Court to deal with any written  
6 response filed under the next paragraph, service should be performed on or before  
7 January 18, 2013. If Petitioner is unable to serve Respondent despite making reasonable  
8 efforts to do so, Petitioner may request a court order granting leave to serve by other  
9 means. See Fed. R. Civ. P. 81(a)(5).

10 IT IS HEREBY FURTHER ORDERED that within 14 days of service of a copy of  
11 this Order to Show Cause and accompanying papers, Respondent shall file and serve a  
12 written response to the Petition to Enforce Internal Revenue Service Summons, supported  
13 by appropriate declaration(s), as well as any motions the Respondent desires to make.  
14 Petitioner may file a reply. Only issues raised by the written response and supported by  
15 declaration(s) will be considered on the return date of this Order, and any uncontested  
16 allegations in the Verified Petition to Enforce Internal Revenue Service Summons will be  
17 deemed admitted. If the summons is enforced, the Court is expected to retain jurisdiction  
18 to enforce its order by its contempt power.

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22 IT IS SO ORDERED.

23 Dated: December 14, 2012 /s/ Michael J. Song  
24 UNITED STATES MAGISTRATE JUDGE  
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